September 19, 1980

Arnold Henson, Esq.
Chadbourne, Parke, Whiteside & Wolff
30 Rockefeller Plaza
New York, New York 10112

Dear Mr. Henson:

At the Board of Directors meeting on February 1, 1980, \$7,689,000 was assessed as dues to be paid by Class A members of The Council. The first installment of said dues based on 1.65 cents for each 10,000 taxpaid cigarettes has been paid and totals \$980,783.18, leaving a balance of \$6,708,216.82 unpaid.

Your Company's proportionate share of the first installment was \$120,287.34 or 12.264%. Applying this percentage to the \$6,708,216.82 unpaid balance, a total of \$822,691.62 remains to be paid in seven installments by American Brands, Inc.

Will you please return a check to this office for \$117,528.00 representing your Company's second installment of 1980 dues.

The check should be made out to THE COUNCIL FOR TOBACCO RESEARCH - U.S.A., INC.

Sincerely,

Hans G. Storr Treasurer

HGS:ek

cc: Mr. V. B. Lougee III
Miss Janet C. Brown

	lst Instalmt.	96	Unpaid Bal. After 1st Instalmt.	2nd Instalmt.	Unpaid Bal. After 2nd Instalmt.
American Brands, Inc. Brown & Williamson Tob. Corp. Lorillard PM RJR Tob. Co. U.S. Tob.	120,287.34	12.264	822,691.62	117,528	705,163.62
	145,200.00	14.805	993,156.45	141,879	851,277.45
	97,377.00	9.929	666,063.81	95,151	570,912.81
	289,145.68	29.481	1,977,648.41	282,521	1,695,127.41
	328,763.00	33.520	2,248,589.80	321,228	1,927,361.80
	10.16	.001	66.73	10	56.73
	980,783.18	100.000	6,708,216.82	958,317	5,749,899.82